

**Amendments to the Specification:**

Please replace paragraph [0025] with the following amended paragraph:

**[0025]** Referring now only to FIGS. 2A and 2B, the derivation of equations (1) and (2) are explained below. The following variables are used to indicate the dimensions of the phase shift layer and substrate layers:

*$\Delta H$ : amount of phase shift material removed during the second etch process ( $\Delta H = H_0 - H_1$ )*

*$H_1$ : final thickness embedded phase shift layer after second etch (trim)*

*$H_{2a}$ : depth of substrate removed during first etch process (plow)*

*$H_{2b}$ : depth of substrate removed during the second etch process (trim)*

*$H_2$ : final thickness of substrate after second etch process ( $H_2 = H_{2a} + H_{2b}$ )*

These dimensions are indicated ~~on~~in the example illustrated in FIGS. 2A and 2B.

Please replace paragraph [0032] with the following amended paragraph:

**[0032]** Because of finite selectivity between the embedded phase shift material and the substrate material during the second etching process, some thickness of the exposed regions 118 of the substrate will also be removed during the second etching process.

The amount removed is ~~designed~~ designated  $H_{2b}$  and is determined according to the following equation:

$$\text{Eq. (10)} \quad H_{2b} = r_2' t_2 = \frac{r_2'}{r_1'} H_0 \left( 1 - \frac{\ln T}{\ln T_0} \right)$$